

# Tax Bulletin

## **Tax Bulletin 6-06**

**Effective Date: October 1, 2006**

### **Re: Resort Community Sales Tax Imposed in Midway City**

The municipality of Midway has passed an ordinance imposing the resort community sales tax at a rate of 1 percent for sales occurring on or after Oct. 1, 2006.

Vendors must collect the 1 percent resort community sales tax, in addition to other state and local taxes imposed, on all taxable sales and services occurring in Midway on or after Oct. 1, 2006. Excluded from the resort community tax are a sale or purchase exempt under state sales tax law, and the sale of a motor vehicle, aircraft, watercraft, or a modular, manufactured or mobile home. Charges for parts or repairs for a motor vehicle, aircraft, watercraft, and manufactured, modular or mobile home are not eligible for an exemption from the resort community sales tax. Nor are charges for admissions, transient room accommodations and services, or utility services eligible for exemption from the resort community sales tax.

The 1 percent resort community sales tax must be reported and remitted to the Tax Commission on the Sales and Use Tax Return, forms TC-61, TC-61PS and TC-61PSD beginning with the October monthly period (for monthly filers), the October-December quarterly period (for quarterly filers), and the January-December 2006 annual period (for annual filers). Transactions in resort communities that are exempt from resort community sales tax are reported on page 2 of form TC-61PSD, Instructions for handling mid-year rate changes for annual filers will be included with the 2006 January-December annual returns.

#### **QUESTIONS...**

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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.  
For the most current guidance relating to state and local taxation, including  
local sales tax rates, visit the Tax Commission's Internet website at [tax.utah.gov](http://tax.utah.gov).**



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